Department of Massachusetts

139th Annual Encampment

March 27, 2021

Groton, Massachusetts

2021 Proceedings

MEMORIAL SERVICE
139TH DEPARTMENT ENCAMPMENT

Commander William Naughton: The Officers will assume their respective stations. All will be in order.

The boatman comes and comes again. And Brothers, one by one, he bears away far o'er the tide, beyond the setting sun.

Senior Vice Commander: To what purpose so we devote these moments of our meeting?

Senior Vice Commander John Dupre: To the memory of Brothers who were honored members of our Order and this Department.

Chaplain Dexter Bishop: Please rise, I will now read the names of those who have passed. Jack Birch, Salvatori Capisi, James Baker, Oscar Case, Chip Chambers, Peter Rotando, Charles Barton, Edward Smith, Mike Hurley, Tim Callahan. Please be seated.

Commander William Naughton: Brother Secretary, were our Brother's true to our Order, and did they loyally support it?

Secretary Daniel Murray: Yes, they did, Commander.

Commander William Naughton: Patriotic Instructor, were our Brothers true to the principles denoted by the flag of your station, patriotism, strength, and courage?

Patriotic Instructor: They were, Commander.

Commander William Naughton: Senior Vice Commander, were our Brothers true to the principles denoted by the flag of your station, charity, and purity?

Senior Vice Commander John Dupre: They were, Commander.

Commander William Naughton: Junior Vice Commander, were Brothers true to the principles denoted by the flag of your station, fraternity and faithfulness?

Junior Vice Commander Roderick Fraser: They were, Commander.

Commander William Naughton: Brother Guide, were our Brothers true to the flag of our Country, and were they ever ready to defend it against all enemies?

Guide Kevin Tucker: They were, Commander.

3 raps from the gavel

Commander William Naughton: Does any Brother wish to offer a tribute to the memory of our departed Brothers? If so, he may now speak. Chaplain, have you any word of comfort for us from the Holy Book as an honored place upon our Altar.

Chaplain Dexter Bishop: A reading from the 23rd Psalm. The Lord is my Shepherd, I shall not want. He makes me lie down in green pastures; He leads me beside still waters; He restores my soul. He guides me in paths of righteousness for His namesake. Even though I walk through the valley of the shadow of death, I will fear no evil; for You are with me; Your rod and Your staff they comfort me. You prepare a table before me in the presence of my enemies; you anoint my head with oil; my cup overflows. Surely goodness and love shall follow me all the days of my life, and I shall dwell in the house of the Lord forever, Amen

Commander William Naughton: Brothers, what attitude should we always maintain for the memory of our departed Brothers?

All: The faults of our Brothers we write upon the sand, their virtues upon the tablets of love and memory.

Commander William Naughton: The Chaplain will lead us in prayer.

Chaplain Dexter Bishop: God is our refuge and strength; His very presence helps in trouble. Jesus said, I am the resurrection and the light, he that believe in Me though he were dead, yet shall he live and whomsoever lives and believe in Me will never die. He also said, let not your hearts be troubled, he that believe in God also believe in Me. In My Father's house there are many mansions, if it were not so I would not have told you. I go to prepare a place for you and if I go and now prepare a place for you, I will come again and receive you unto Me, Myself. That's where I am, there may you also be. Amen.

139th DEPARTMENT ENCAMPMENT
MINUTES

Commander William Naughton: Before I begin, I wish to welcome Brother Bruce Fraïï as our National Representative to this Department Encampment. Welcome, sir. He came from Rhode Island.

The Officers and members of the 139th Annual Encampment of the Department of Massachusetts, Sons of Union Veterans of the Civil War, will now come to order. Guide, determine all present are entitled to remain. Colored Bearer, assist on the right

Guide: Sir, all are entitled to remain.

Commander William Naughton: This Secretary will call the role of the Officers of the Encampment.

Secretary Daniel Murray: Commander William Naughton?

Commander William Naughton: Present.

Secretary Daniel Murray: Senior Vice Commander John Dupre?

Senior Vice Commander John Dupre: Present.

Secretary Daniel Murray: Junior Vice Commander position is vacant. Council 1 Kevin Tucker?

Council Kevin Tucker: Present

Secretary Daniel Murray: Council 2 Dexter Bishop?

Council Dexter Bishop: Present.

Secretary Daniel Murray: Council 3 George Maple? Absent. Secretary/Treasurer Daniel Murray present. Patriotic Instructor Ken London? Absent. Chaplain Peter Preble? Absent. Historian Peter Preble? Absent. Color Bearer Edward Knight? Absent. The position of Guard is vacant. Guide Charles Lewis?

Guide Charles Lewis: Present.

Secretary Daniel Murray: Counselor Kevin Tucker?

Counselor Kevin Tucker: Present.

Secretary Daniel Murray: The position of Civil War Memorials Officer is vacant. Eagle Scout Award Officer Ian Knight? Absent. ROTC Award Officer Al Smith?

ROTC Award Officer Al Smith: Present.

Secretary Daniel Murray: GAR Highway Officer George Maple? Absent. Signals Officer Jack Manning? Absent. Clarion Call Editor Rod Fraser?

Clarion Call Editor Rod Fraser: Present.

Secretary Daniel Murray: Sir, the roll is called.

Commander William Naughton: Brothers, upon what principles is our Order founded and what duties do we inculcate?

All: Fraternity, Charity, and Loyalty.

Commander William Naughton: Brothers, we meet again as Sons of Union Veterans of the Civil War in annual session, to review the work of the past and to plan for the future. May our conduct and our deliberations be marked by mutual tolerance and fraternal courtesy, ever keeping in mind our duty to our country, to our Order, and to ourselves. The Chaplin will invoke the divine blessing. (3 raps of gavel)

Chaplain Dexter Bishop: Our Heavenly Father, the high and mighty ruler of the universe, who looks down upon the government of men, we earnestly ask your favor to bless our native land and preserve in purity and integrity its free institutions for all coming time. Bless our Order, grant that it may long exist, and that it may continue to be an instrument of great good to all. Give us willing hands and ready hearts to carry out properly its principles and objects. Keep green in our minds the memory of those who sacrificed so much that the life of the Nation might be preserved and deal with them in all things with Your special mercy. Give us Your aid in conducting the business for which we are assembled and so bless us that charity and justice, and peace and harmony shall remain and flow from us, Amen.

All: Amen.

Commander William Naughton: Brothers, we will now give the Pledge of Allegiance. Color Bearer, present the colors.

All: I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

Commander William Naughton: by virtue of the power vested in me I hereby declare the 139th Annual Encampment of the Department of Massachusetts, Sons of Union Veterans of the Civil War duly opened for the transaction of such business as may legally and properly come before it. The guard will admit all Brothers qualified to enter. (1 rap of gavel)

When anybody has anything to say, if you would come up, we're talking into Dan's phone today so just to make sure we get your dulcet tones captured. We will jump down to the report of the Officers. I don't see anything else that needs to be done up above. I give a brief report on the Senior Vice Commanders activities. It was what Chip asked me to do which included several of the Camp installations via Zoom. Apparently, he did not have Internet connection at home, so I did that. The other piece he asked me to do was to help track down the burial site of a Civil War

veteran in one of the regiments that he was trying to track all of the survivors. We were able to find him in Wakefield buried under a tiny stone was just his initials in his wife's family's plot. Despite all the work that Camp 104 did at Lakeside Cemetery we had never listed this gentleman and there it was. That is the extent of Senior Vice Commander report. Who else is up? John?

Senior Vice Commander John Dupre: The Junior Vice Commander's report for 2021. The Junior Vice Commander had various email contacts with potential members throughout the year. In January 2020 John Ginsberg applied through National, the application package was sent to me, and I forwarded it to Camp 3188 where he was duly initiated. Brother Ginsberg subsequently applied for life membership. On November 12, 2020, several email exchanges with a Mister Fernandez of Holbrook who was determined to apply directly to the National Junior Vice Commander intending to be a member at large. January 2021 National Junior Vice Commander Bruce Frail contacted me by phone regarding an application forwarded to him from an individual in Bolton, Massachusetts. On March 24, two applications were received from Brother Frail. One from Michael Davidson of Bolton and one from David Martin from Marston's Mills with documentation and checks. I responded by email to both Mister Davidson and Mister Martin and both men wanted to continue with their applications. On March 21, 2021, Mister Robert Carruth of North Attleboro contacted me via email with his application partially filled and also forwarding documentation. This information was immediately forwarded to Camp 26. Robert's father is a member of the Davis Camp in Pittsburgh, Pennsylvania. Their ancestor served from Massachusetts in the 3rd Heavy Artillery.

On March 23, 2021, I received an email from the Senior Vice Commander of the Department of California and Pacific regarding Peter Dubois from Walpole who sent an email to the Junior Vice Commander of that Department in 2020 regarding joining the SUVCW, due to ancestor who belonged to a Camp in Hawaii. Unfortunately, a computer glitch prevented a timely response and the current Senior Vice Commander of California and Pacific forwarded the inquiry to me. I have sent an email to Mister Dubois offering to facilitate his application to a Camp in Massachusetts. March 24, 2021, email from Commander Naughton that included an inquiry about applying from a Mister Dick Moody of Danvers. I replied with an email outlining the application process including the current Form 3 application with recommendations on the two nearest Camps. As of March 25, I intend to hold all further inquiries to the Junior Vice Commander.

Commander William Naughton: Thank you Sir.

Secretary Daniel Murray: Commander Naughton, all of the Department reports required by National since last Encampment have been submitted on time. Since the last Encampment none were suspended for failure to submit the required reports. The current Department strength is 159 Brothers. Last year our Department strength was 154 Brothers. The Colonel Robert Gould Shaw Camp 54 was instituted bringing the total to 11 Camps. Respectfully submitted, Daniel Murray Secretary.

As of March 24, 2021, there is $18,388.66 in the checking account and $34,912.48 in the savings account. The current value of the Trusts and CDs is $181,286.60. The current market value of the

Wells Fargo fund is at $847,691.53, which is approximately a 9.1% increase over last year. The projected annual income from that account is now at $27,028, a $454 increase from last year Total assets for the Department as of March 31 are $1,082,249.47, which is an increase of $82,892.60 since last year. According to the National Treasurer, the IRS has revoked Camps Tifft, Couch, Hartsuff, Bay State, and Satuit for failure to file 990s. Camp Shaw's EIN does not exist on the IRS website. He said he cannot list any of these Camps as a subordinate of the SUVCW. He also said the problem with Camp 54 is with the original SS4 the Camp filed. They did not list themselves is a nonprofit organization and link to the SUVCW group 0429. Thus, they do not appear on the Charity EIN list the IRS publishes. I will add them to my list I submit to the IRS. Hopefully that will correct the error. Respectfully submitted, Daniel Murray Treasurer.

I will read the GAR Highway Officers report. There was no sign when you enter Massachusetts on 6 E. from Rhode Island. On 6 E., I was able to locate 11 GAR Memorial Highway markers, including the sign in Provincetown marking the eastern end of the Highway. On 6 W, I was able to locate 12 GAR Memorial Highway markers, including the sign in Provincetown marking eastern beginning of the Highway. The additional sign on 6 W. is on the Sagamore bridge. Several of the signs are not easy to spot as they are behind poles or foliage. A few towns have markers for both directions on the same side or in the center of the Highway, making it hard to spot them unless you are looking for them. Two towns have markers memorializing the highway for other groups. Fairhaven has signs indicating is Fairhaven Firefighters Memorial Hwy and Barnstable has signs indicating it is the Korean War Veterans Highway. These are both worthy groups and I do not believe we should fight to remove the signs that they put up. Submitted March 27, 2021, in Fraternity, Charity and Loyalty, George Maple PDC.

The next report is the Graves Registration Officer report. Since the previous Encampment and through the efforts of Brothers, their Camps and other interested citizens, 163 previously unlisted Union veterans have had the information about their service and their burial places recorded in the National Graves Registration database. At present there are 31,169 burial locations of Massachusetts Civil War soldiers, sailors, and Marines recorded and available for family historians, genealogists, and other interested parties on that database. This number represents a great deal of work by our Brothers and others through the years and is a tribute to their efforts to keep alive the memories of the boys in blue. There is still much work to be done however when one realizes that 102,252 men served in Massachusetts units or in Federal service credited to Massachusetts. Last year Past Department Commander Daniel Murray was able to procure a number of Veteran 1861 – 1865 grave markers; there are still about 75 available from this order and if the current budget is approved more will be ordered and available. Respectfully submitted Bill Naughton.

The last report I have to read is Patriotic Instructors report. Camp Patriotic Instructor reports are due on April 1. Last year I got reports from 9 of our 10 Camps. This year I've received 3 reports from our 11 Camps: 25, 50, 104. We need a better way to contact our various Camps, the listing on the website is too out of date and we need something to replace the Yahoo list. I need to file

the Department Patriotic Instructor Form 41 by June 1. Form 41 should be sent to Ken London in PDF form. The form can also be found on the National Website. It is important for Camps to file form 40 so that your camp gets credit for their hard work over the past year. I need Form 40 so I can submit Form 41 to National. Your cooperation will be greatly appreciated please refer to General 13, order series 2016- 2017. I know this has been a challenging year due to Covid 19. This is what the National Patriotic Instructor reported: Hi Brother London, yes, all Camps and Departments have altered their approach this year to continue our efforts to preserve the memory of the boys in blue (zoom meetings with groups, flagging graves while socially distancing wearing masks while at ceremonies, etc.). In Fraternity, Charity and Loyalty, Brother Ben. I would like to continue being the Department Patriotic Instructor in the coming year, Ken London. That is the officers' reports Sir.

Commander William Naughton: Brother Tucker.

Council Kevin Tucker: Kevin Tucker Chairman Department Council. Following the death of Commander Chambers the Council was tasked with filling his position. We voted to promote Bill Naughton into that position because he was a Senior Vice Commander and then subsequently voted to promote John Dupre Senior Vice Commander. We left the Junior Vice Commander position vacant because there was only 6 weeks left before this encampment. We felt that Brother Dupre would do both jobs handily. Subsequent to that prepared a budget and we had an Officers Meeting at which the budget was discussed, and we have that prepared for new business later on in the Encampment.

Commander William Naughton: Thank you, Sir. Brother Fraser, newsletter editor.

Clarion Call Editor Roderick Fraser: Roderick Fraser, Clarion Call Editor. The Clarion Call was sent out 4 times, on time each quarter. We have emails for only 64 Brothers in the Department. The Department Commander asked all Brothers to bring in one new member and instructed the names of new members and their sponsors to be listed in the Clarion Call. No names were submitted. Submitted in Fraternity, Charity and Loyalty, Roderick Fraser.

Commander William Naughton: Thank you. Are there any other reports from officers? Did we receive any communications?

Secretary Daniel Murray: We need to do camp reports.

Commander William Naughton: Okay, let's do Camp reports.

Secretary Daniel Murray: I will read 25's. The past year has been a mixed one for Willie Grout Camp 25. In terms of our roster, we have had no losses today and gain 2 members through initiation. Our roster now stands at 34 with 31 members and 3 Associates.

Senior Vice Commander John Dupre: I would like to revise that. We had to revise because of Peter. Let me give you this one.

Secretary Daniel Murray: Why don't you just read it and give it to me after.

Senior Vice Commander John Dupre: Okay. John Dupree Secretary/Treasurer of Camp 25 waiting for Commander Matthew Sergeant. Commander's report for 2021. The past year has been a mixed one for 25 in terms of our roster. We have one loss to date and gain 2 new members through initiation. Our roster now stands at 33 with 30 members and 3 Associates. Longtime member and Past Camp Commander Peter Rotando passed away on March 21, 2021. Our year was affected by the pandemic along with all of our fellow Camps; however, we made the best of it. Sometimes meeting with proper distancing at Hope and Rural cemeteries and otherwise online. One Brother received the ROTC Award. Two Brothers used D2 cleaner at the GAR lot at Hope Cemetery. Nine brothers participated in flagging Civil War graves at Hope Cemetery on May 16 with other Brothers flagging at Rural and St. John cemeteries. The Camp held Memorial Day observances at Hope and Rural Cemeteries with nine Brothers attending. Three Brothers are now serving in the United States Army, New Hampshire Army National Guard and United States Marine Corps. Commander Sargent has been posting biographies of Marlboro, Massachusetts Civil War veterans to the city's Facebook page and was contacted by a relative of one of the veterans. The Camp held meetings at Hope Cemetery in September and Rural Cemetery in October and via zoom since then. The Camp is planning to flag Worcester cemeteries as usual and to make at least one Camp outing in addition to our normal Memorial Day observances. All report were filed on time.

Commander William Naughton: Thank you. Ed.

Past Commander in Chief Edward Norris: I would just like to point out that Brother Chip Chambers was also a Past Commander of Camp 25.

Commander William Naughton: Thank you Brother Norris. Are there any other Camps to give a report? Okay Rod.

Clarion Call Editor Roderick Fraser: Roderick Fraser, Secretary, Colonel Robert Gould Shaw Camp 54. The Colonel Robert Gould Shaw Camp was established and chartered in October 2020. The Department Organizers were Brothers Kevin Tucker PDC and Dexter Bishop PDC. The elected officers are as follows: Commander Reverend Doctor Peter Preble, Secretary Brother Roderick Fraser, Treasurer Brother Donald Denning, Senior Vice Commander Kevin Tucker and Junior Vice Commander Todd Bryda. The Officers were subsequently installed by the acting Department Commander William Naughton on 11 February 2021.
The Brothers of Camp 54 held the Veterans Day ceremony at the General Charles Russell Lowell GAR plot at the Mount Hope Cemetery in Boston. Participating in a ceremony were Camp Commander Reverend Peter Preble, Kevin Tucker and Roderick Fraser. Flowers were laid at the GAR plot monument and later at the grave of General Lowell.
Brothers of Camp 54 held a ceremony at the General Charles Russell Lowell GAR Cemetery Plot at the Mount Hope Cemetery in Boston. Participating in the ceremony were Camp Commander Reverend Peter Preble, Kevin Tucker, and Roderick Fraser. Following the ceremony, the Brothers visited the city of Boston Civil War Veterans plot to remember the soldiers and sailors buried there. Additionally, they placed a veteran flag holder at the grave of Susie Taylor the 1st African American US Army nurse. The headstone of Thomas B Francis, the US Navy veteran of the Civil War buried in the GAR veterans plot, had at some point in the past

been damaged beyond repair. The Brothers of Camp 54 petitioned the US Veterans Administration for a new headstone with the assistance of Brother Bruce Frail of Rhode Island. A request was approved, and the new headstone was shipped to the Cemetery for installation. At some point in 2021, COVID restrictions permitting, we will hold a dedication ceremony. Landsman Francis served aboard the USS Kennebec and USS Circassian from 1863 to 1865. Submitted in Fraternity, Charity and Loyalty Roderick Fraser

Commander William Naughton: Are there any other Camps? Brother Lewis.

Brother Charles Lewis: My report is for Camp 22 at the Chelsea Soldiers' Home. We unfortunately lost four of our Camp members, however I have six new Camp members, four from the Soldiers Home and two family members. However, three weeks ago on Chronicle on Channel 5 there was a piece about the GAR building in Lynn. There was a renewed interest in the Civil War from some members at the Chelsea Soldiers' Home. The Recreation Committee came up with a proposal to transport some of the patients to the GAR building in Lynn. That was not feasible because there is no elevator there for the residents at the Chelsea Soldiers' Home to view the artifacts. The piece on Chronicle woke up a lot of people. The Hall was there all the time, but the facts are we don't have an elevator there. A lot of the patients at the Chelsea Soldiers' Home are wheelchair-bound, some use canes and they cannot navigate going up the steps. At present time we have six members at the Chelsea Soldiers' Home.

Commander William Naughton: Thank you. Are there any other Camps? The Chronicle piece that Brother Lewis mentioned, I happened to be watching the Boston station one morning about 5 o'clock and they were doing the Chronicle pieces and it was our Chaplain Dexter giving some of that report. Are there any other Camps? Seeing none, are there any communications?

Secretary Daniel Murray: No.

Commander William Naughton: Is there any unfinished business? Is there anything sitting over? Yes, Rod.

Clarion Call Editor Roderick Fraser: Roderick Fraser Camp 54. The unfinished business I bring up today is the report from the Susie Taylor Memorial Committee of which I was Chairman. The manufacturing of the Susie Taylor Memorial is complete; the total cost was $8785.63. This included putting Susie Taylor's name on her husband's headstone. The monument is in place. The Department raised $9786 in total for the project, as shown in the following table from the SUVCW $2000, Department of Massachusetts $2875, donors $700, Military Historical Society of Massachusetts $2221, Kensington New Hampshire American Legion Auxiliary $250, and a SHRAB grant from the state of Massachusetts $1740 for a total of $9786. Because of the Covid 19 restrictions, we were not able to schedule a dedication ceremony. We have $1000.37 remaining in the budget that we can spend on a dedication ceremony. Request approval to use the $1000.37 to fund a dedication ceremony this year when Covid restrictions and the Cemetery allow. Submitted in Fraternity, Charity and Loyalty, Roderick Fraser.

Commander William Naughton: Do we need to have a motion made?

Clarion Call Editor Rod Fraser: I believe we have to because it is a donation.

Council Kevin Tucker: I Second Rod's request.

Commander William Naughton: We have a request that has been seconded to carry forward the remaining balance of money raised so that the dedication ceremony, when it is allowed, can take place. Any discussion? Hearing no discussion then all in favor?

All: Aye.

Commander William Naughton: All opposed? The motion carries. Thank you, Rod. Any other unfinished business that we need to address? Next item is the report of the Department Council and new business which ties into the budget. Do we need to pray before that or are we still good?

Council Kevin Tucker: Why don't we take a break so I can pass out handouts.

Commander William Naughton: So noted. (3 raps of gavel). We will take 5 to 10 minutes.

Commander William Naughton: (3 raps of gavel. Meeting back in session.) This brings us up to the budget presentation by the Council.

Council Kevin Tucker: Kevin Tucker, Chairman Department Council. The Council has prepared a budget. It was discussed at the last Officers Meeting, and this is our proposal which you have in front of you. In red will be increases in the budget over last year, or differences. We will go line by line.

Past Commander in Chief Edward Norris: I would like to make a motion that we pass the budget as presented.

Council Kevin Tucker: We need some discussion at the end.

Past Commander in Chief Edward Norris: No, we don't.

Council Kevin Tucker: Yes, we do.

Secretary Daniel Murray: How about every time he reads it and there is no discussion it passes?

Past Commander in Chief Edward Norris: That will do.

Unknown: We need a motion for that.

Secretary Daniel Murray: I will make the motion.

Past Commander in Chief Edward Norris: I will Second that.

Commander William Naughton: Is there any discussion? Hearing none we will vote on it. All those in favor say aye.

All: Aye.

Commander William Naughton: All opposed? The motion carries, Brother Tucker.

Council Kevin Tucker: The 1st line is Department Depot Rent; this is for the Rockland GAR Hall. They have asked for an additional $500 for maintenance; they are really having a hard time there. We had been relatively inactive this year so we moved those funds over to this budget, so it looks like we're over budget for the $27,000 of expected revenue that Dan mentioned. We are using some of last year's money. Lynn GAR rent is $1000. Department Web Site Hosting is $175. Department Encampment, we upped it by $500 to help bring some more people to National when we go. It makes it a little more affordable for everyone. Department Officers Meetings, we kept at $1000. Lincoln Birthday Brunch we kept at $500. Benjamin Butler Ceremony is $100 and is usually for wreath. Other Sponsored Events, these will be some of the other events that come up during the year. Department Secretary is $500 same as last year. Department Treasurer's office is $2900, and you can see the breakdown underneath that. Annual CPA review, office supplies and tax forms. Department Officer bonds is $300. Department officers travel is the same as last year and you can see the breakdown below that. Department Delegate Travel to National Encampment, I'm sorry, where did I put the other one. I gave you the wrong reason for the Department Encampment. We have had shortfalls over the last 3 years, so we increased that budget. Now we are back to bringing more people to the National Encampment, that we raise that the $3500 and that will include Department delegates and Past Honors. Remembrance Day trip we increase to $3500, the price of rooms goes up every year and it is getting to the point where it is less and less affordable. It will help to take some of that cost away. Cemetery flag holders, now that we have both kinds of Cemetery flag holders, we have some back flagging to do, so we upped that to $2000 which is another $500. This is so we can go back to get some of the cemeteries we haven't flagged with the proper flag holders. Department Colors Maintenance and Equipment, it is $300, the same as last year. Good of the Order $6450 and you can see the breakdown there. Any other Good of the Order is if someone passes we need to buy flowers or something like that. Podcasts, we still haven't had a podcast but someday we will get there between Peter and George Maple, so we put $150 in there. Wreaths across America sponsorship, $255 just like last year. And then we have a little bit of a slush fund that is for the Commander's use; whatever he feels is necessary. So, the last item, 2021 – 2022 Department Projects, this was put in as a onetime only line item. It will not be in next year's budget because of the carryover from last year when we were inactive. So, a lot of us have projects that we need to get funded that we normally wouldn't have the money for, this will help raise money for Camp and Department projects. So, we made the $7000 line item. In order to get that money, you have to apply to the Department Council. We have a project in Wakefield, some mortars that need to be media blasted. If you want that money, you would have to apply to the Department Council for approval. We just need a trigger mechanism to make sure everybody is on the up and up to these things. The cannons at Mount Hope need to be redone and that will be a way of doing that. I'm sure all of you, I know out in Springfield, Ed Knight is working on the Camps namesake headstone and would like to replace that. These are some of the things we can use that for. Altogether $39,630 and again that is about $10,000 more than what we would normally bring in on revenue. This also includes a little bit of a buffer in the checking account to make sure we have operating money which is not included in this budget. That will carryover also.

Past Commander in Chief Edward Norris: For the special projects we need to set a timeline for people to send in their project requests. You don't want somebody coming in 4 months later and realize there is no money left to hand out because they had not thought of a project yet. I think we should pick a date and say all requests need to be in by such and such a date then you might to get allocated amongst the camps equally if need be. I know Camp 25 has a project we can use some money with, but who knows, maybe Camp 54 may think of something five or six months from now and there's no money left.

Council Kevin Tucker: Is that a motion?

Past Commander in Chief Edward Norris: I'm just saying I think we should set a date with it.

Council Kevin Tucker: You can make a motion with a date in it.

Past Commander in Chief Edward Norris: I make a motion that any request for money began by June 30.

Unknown: I Second that motion.

Commander William Naughton: Is there any discussion? A motion has been made and seconded? Brother Tucker.

Council Kevin Tucker: I am not sure that that is necessary. We have a year to do this, and something comes up in the fall, which it will, and if by June 30 we have not put in for the money and we still have money available we will put it in. I do not think it is a big issue. If somebody puts in for $7000 at once they are not going to get that anyways. I don't think the date is the issue, we could set a dollar limit, again I do not think that is necessary either. I think as long as we do within the fiscal year, the main part will be going into the spring of next year which is right around this time. Since it is late March there will not be many projects happening before this.

Commander William Naughton: There is more discussion.

Past Commander in Chief Edward Norris: Maybe you should change the date so we don't allocate any money before that, so they can come in and we don't have to allocate additional money. We do that at National as well. I just don't want two Camps coming in using the $7000 in the first couple weeks and then you ask where did all the money go?

Secretary Daniel Murray: If everybody has until the 30th to put it in and only one Camp applies and then someone comes in on July 31 and wants money and it's been spent, then it's been spent. I think what he wants is for everybody to have a shot at it.

Past Commander in Chief Edward Norris: I'm not worried about somebody coming in September and there is $3000 left for another project, it is just the initial application

Commander William Naughton: Brother Fraser.

Clarion Call Editor Roderick Fraser: Commander, I also say that by setting a date encourages everyone to get the projects in and, in my opinion, it would help the Council. Then they can look

at what projects they have then allocate that money across the projects based upon those projects which they think should be a higher priority. We are investing in them the authority to make that decision. Camps are going to have to step up to the plate, identify what they want to do and get it to the Council and let the Council make the decision. That is my recommendation.

Commander William Naughton: I have a question for you as Clarion Call Editor. When will the next issue be so that the Camps actually know that this would exist?

Clarion Call Editor Roderick Fraser: The first week in April.

Council Kevin Tucker: You could also issue in Order.

Commander William Naughton: I just wanted, since there are very few Camps represented, I want to make sure everyone knew what the playing field looked like.

Clarion Call Editor Roderick Fraser: I'll recommend you write an Order on that, but I'll also do a Clarion call article. The next one is due in April and most of it will basically be announcing what happened at this meeting.

Commander William Naughton: Is there any further discussion? We had a motion, and it had a Second to set a date to June 30. Further discussion? All right, then let's vote on it. All of those in favor of that motion which sets a date of June 30 to contact the Council about the funds, all in favor of that say aye? Any opposed? Record that as one opposed.

Council Kevin Tucker: That's it for the budget. The total is $39,630 which is $10,000 more than we would normally have spent but with the carryover we should have the funds to do this.

Commander William Naughton: Brother Norris.

Past Commander in Chief Edward Norris: Seeing that there was no other discussion on any of the other line items, I make a motion that we approve the budget.

Council Kevin Tucker: Seconded.

Commander William Naughton: We had a motion, and a Second. Is there any other discussion over this budget? All in favor say aye.

All: Aye.

Commander William Naughton: Any opposed? The motion carries. Thank you to the Council members for getting the budget together and presented. That takes us to, I believe, New Business. Is there any new business? Seeing we don't have any new business to take up, that brings us to nomination of Officers.

(Senior Vice Commander John Dupre takes the gavel from Commander William Naughton)

Senior Vice Commander John Dupre: Senior Vice Commander John Dupre. I am asking for nominations for Commander for the Department of Massachusetts? Brother Tucker.

Council Kevin Tucker: Kevin Tucker, Camp 104. I am here to nominate William Naughton for the office of Department Commander. For those of you not familiar with Bill, Bill is married to his Junior high school sweetheart for 50 years, has 3 children and 8 grandchildren. He was a high school English teacher for 45 years; that qualifies for combat pay. He is an EMT instructor, he is a life member of the Massachusetts Locksmiths Association, licensed home Inspector in Massachusetts and New Hampshire. He is currently a museum interpreter at Canterbury Shaker Village in New Hampshire. Is also the President of the Belmont New Hampshire historical society. He spent 42 years as a registered leader in the Boy Scouts of America, cub pack and troop positions including cubmaster and scoutmaster. He is a Boy Scout District Commander and District Chairman. He is a Boy Scout Council Commissioner of the Minutemen Council in the Boston Minuteman Council. in the Department of Massachusetts. He served as The Junior Vice Commander and the Senior Vice Commander, recently promoted to Commander by the Council, taking over for our departed Commander Chip Chambers. He is the Department Graves Registration Officer for both the Departments of Massachusetts and New Hampshire. He is a Past Camp Commander of Charles A Bond Camp 104 and the current Camp Commander of the Brown Camp in New Hampshire. His hobbies include genealogy, and he is a local historian. I am honored to nominate Bill Naughton for Department Commander.

Senior Vice Commander John Dupre: Brother Naughton, if elected will you serve?

Commander William Naughton: Yes Sir.

Senior vice Commander John Dupre: Is there any other nominations? Is there any other nominations? Is there any other nominations? Hearing none, nominations are closed. Brother Norris.

Past Commander in Chief Edward Norris: I would like to make a motion that for all unopposed seats the Secretary cast one ballot for that said officer

Secretary Daniel Murray: I'll Second.

Senior Vice Commander John Dupre: Is there any discussion? All in favor?

All: Aye.

Senior Vice Commander John Dupre: The motion carries, congratulations, Bill.(Commander nodded then takes the gavel back.)

Commander William Naughton: Nominations for Senior Vice Commander? Brother Norris.

Past Commander in Chief Edward Norris: I would like to nominate our Past Camp Commander of Willie Grout Camp 25. He is the current Senior Vice Commander of the Department, and he was also the Junior Vice Commander. I would like to nominate Brother John Dupre.

Commander William Naughton: Are there any other nominations? Oh, I almost forgot, if elected will you serve?

Senior Vice Commander John Dupre: Yes, I would.

Commander William Naughton: Are there any other nominations? Are there any other nominations? Are there any other nominations? Nominations are closed. Congratulations John. Nominations for Junior Vice Commander. Brother Tucker.

Council Kevin Tucker: Kevin Tucker, Shaw Camp 54. I would like to put into nomination Rod Fraser for Junior Vice Commander. Rod is a graduate of Maine Maritime Academy, University of Rhode Island, and U.S. Navy War College. He spent 20 years in the U.S. Navy, retiring at the rank of Commander. While in the Navy, Rod commanded the USS Underwood during Operations Iraqi Freedom. After the Navy, Rod served as the Commissioner of the Boston fire Department. He now serves as Vice President of sales for Rolls-Royce Defense. Rod is the Secretary of the Colonel Robert Gould Shaw Camp 54 and he publishes and edits the Department newsletter. The recent accomplishment is he organized and directed the Susie Baker Taylor King monument at Mount Hope Cemetery in Boston. I nominate Rod Fraser for the office of Junior Vice Commander.

Commander William Naughton: Thank you Sir. Rod Fraser, if elected, will you serve?

Clarion: Editor Roderick Fraser: Yes.

Commander William Naughton: Are there any other nominations? Brother Norris.

Past Commander in Chief Edward Norris: I'm going to put into nomination the name of Peter Preble. He is current National Chaplain, he is current Camp Commander of Camp 54, he is a Chaplain for the Massachusetts firefighters and he is also a chaplain in the Massachusetts National Guard and holds the rank of Major. I know he's not here today. but he indicated to me that he would like to run.

Commander William Naughton: Thank you Sir. We are assuming if elected he would serve.

Past Commander in Chief Edward Norris: Yes, he indicated that.

Commander William Naughton: Thank you. Are there any other nominations for Junior Vice Commander? Are there any other nominations? Are there any other nominations? Seeing none, nominations are closed. We'll have to ballot.

Council Kevin Tucker: While the ballots are being prepared, may we take a break?

Commander William Naughton: Sounds good. (3 raps the gavel. Recess)

Meeting called to order.

Commander William Naughton: Brother Tucker

Council Kevin Tucker: Brother Commander, I would like to nominate Edward Knight from the LA Tifft Camp out in Springfield. Ed could not make it; he is a firefighter and today his 35 year boss, the Chief is retiring. They're having a time for him during the day, and he could not make it. He called me and asked if I would put his name in nomination. If you don't know Ed, he really runs the western part of the state for the Sons, He is the Graves Registration Officer, no, rather the Eagle Scout Awards officer. He has been the Junior Vice Commander before. He has a

lot of history with the Department and has recently gotten reactivated in the last couple of years. So again, I put the name of Edward Knight forward for the office of Junior Vice Commander.

Commander William Naughton: Are there any other nominations? Any nominations? Any nominations? What we need to do now is we had ballots prepared if we can have the guide pass one out to each voting member. I would like to appoint a committee to do the ballot count. Any volunteers?

Council Kevin Tucker: It should be somebody who didn't nominate anyone.

Commander William Naughton: Somebody who didn't nominate anyone. Someone who is not running. That leaves Dexter, Al and Rick to count the ballots, if you would. The 3 who are running are Edward Knight, Rod Fraser and Peter Preble.

Ballots are handed out and picked up by the Guide to be given to the committee. Al Smith brings the ballots and the count to Commander Naughton.

Commander William Naughton: We have a Report Committee. The Committee came back with a vote count in Rod's favor, so congratulations Sir.

Secretary Daniel Murray: Will the Council allow me to destroy the ballots.

Council Kevin Tucker: Yes.

Commander William Naughton: We need nominations for Secretary/ Treasurer. Brother Tucker.

Council Kevin Tucker: Kevin Tucker, Shaw Camp 54. I'm going to nominate one guy for Secretary/Treasurer because only one guy is willing to do it, so I nominate Daniel Murray who has been doing a great job at it.

Commander William Naughton: If elected will you serve?

Secretary Daniel Murray: Yes.

Commander William Naughton: Thank you Sir. Are there any other nominations? Are there any other nominations? Are there any other nominations? Hearing none, congratulations Dan. Continuing on with the nominations there are two Council seats to be voted on this year. George Maple was elected last year and continues, so the other two seats, Kevin's and Dexter's, are open for nominations. Brother Norris.

Past Commander in Chief Edward Norris: Can I do two nominations at once? They have both been doing a fine job so I would like to nominate both Kevin and Dexter for Council.

Commander William Naughton: Okay, thank you. Brother Tucker, if elected, will you serve?

Council Kevin Tucker: Yes.

Commander William Naughton: Brother Bishop, if elected, will you serve?

Council Dexter Bishop: Yes.

Commander William Naughton: Thank you. All right are there any other nominations? Any other nominations? Any other nominations? Hearing none, that election is closed. Congratulations to both of you. We need to nominate delegates to the National Convention.

Past Commander in Chief Edward Norris: How many?

Commander William Naughton: Seven.

Council Kevin Tucker: Who knows if they are going to go that is not a Past Department Commander? I will nominate Dan Geary, Al Smith, Charlie Lewis, Rod Fraser, John Dupre, Ken London and Edward Knight.

Commander William Naughton: Are there any other nominations? I assume that these people are willing to fulfill that role. Are there any other nominations? Are there any other nominations? Congratulations to the seven named Delegates to the National Convention. We need some kind of motion about alternates.

Past Commander in Chief Edward Norris: I make a motion that all remaining Brother's in this Department in good standing at the time of this Department Encampment are hereby elected as alternates to the next National Encampment of the Sons of Union Veterans of the Civil War.

Unknown: Second.

Commander William Naughton: Is there any discussion? We have a motion made and seconded. All in favor to make any Brother in good standing of this Department an Alternate to the next Convention, National Encampment, say aye.

All: Aye.

Commander William Naughton: Are there any opposed? Motion carries and congratulations to the myriad of unnamed Brothers out there. I believe that finishes elections. I will close elections and if you read the list of appointed Officers.

Secretary Daniel Murray: We will do that when we do installations.

Commander William Naughton: Do we go to Installation now or do we want to take a break?

Secretary Daniel Murray: I should have brought this up under New Business. It had been brought up while we were at breakfast this morning, we are getting these made for the Department. They are veteran stars for 1861 – 1865. You cannot get them anymore so we have to special order them when we want them, and the thought was that we could sell them. I would like to bring it up so the Brothers can decide on this since they are the ones fronting the money.

Past Commander in Chief Edward Norris: You have the cost?

Secretary Daniel Murray: I believe it is $8.25 each with a $200 setup fee and we bought 131 this year so the cost is $9.77 apiece.

Past Commander in Chief Edward Norris: We can sell these without permission because there is nothing about the Sons on it.

Council Kevin Tucker: It is a good service to the Sons because none of the other Departments can get these things. You don't have to make any money on these, but it would be good service to the rest of them. We could sell them for like $12 plus shipping. We can decide on the price once we get them done. I think we should order two gross this year.

ROTC Officer Al Smith: With the money for these come out of the $7000?

Secretary Daniel Murray: No.

Commander William Naughton: Any other discussion?

Council Kevin Tucker: Do we have a motion?

Secretary Daniel Murray: I will make a motion that that the Department procure and sell Veteran 1861 – 1865 grave markers

Council Kevin Tucker: I Second that.

Commander William Naughton: Do we need to add a price?

Council Kevin Tucker: No. It will be whatever the cost of the gross is.

Commander William Naughton: Is there any discussion? Hearing no discussion with a motion made and seconded all in favor say aye.

All: Aye.

Commander William Naughton: Are there any opposed? The motion carries. Does anything else need to come before the Encampment? I believe we're getting down on the agenda here. Why don't we take a break before the Installation and then come back.(3 raps of gavel. Meeting recessed)

Commander William Naughton: (3 raps of gavel. Meeting back in session.). At this point we'll turn things over to Bruce Frail and he knows what happens better than I.

Junior Vice Commander in Chief Bruce Frail: Commander Naughton, in relieving you of Command of this Department, on behalf of the Officers I convey to you their thanks for the manner in which you have discharged your duties. I trust that in surrendering the Command of this Department your interests in the welfare of this Order will not cease. Having received the highest honors which your fellow members can confer upon you, your continuing commitment will point the way for others who still serve the Order. Commander Elect, are you prepared to announce your staff appointments? If so, the Guide will hand your list to the Secretary. Secretary, call the role of the Officers Elect and Staff Appointees who, as their names are called, will rise.

Secretary Daniel Murray: Commander William Naughton, Senior Vice Commander John Dupre, Junior Vice Commander Rod Fraser, Council 1 Kevin Tucker, Counsel 2 Dexter Bishop, Council 3 George Maple, Secretary/Treasurer Daniel Murray, Patriotic Instructor Kenneth London, Chaplain Dexter Bishop, Historian Peter Preble, Color Bearer Edward Knight, Guide Charles Lewis, Counselor Kevin Tucker, ROTC Officer Al Smith, GAR Officer George Maple,

Signals Officer John Wilder, Clarion Call Editor Rod Fraser: and Graves Registration Officer William Naughton. The rest are vacant for now.

Junior Vice Commander in Chief Bruce Frail: Brothers, these are your regularly chosen Officers for the next term. If any Brother has any valid reason why any of them should not be installed, let him speak now or forever hold his peace. Brother Tucker, act as Guide and present these Brothers before the Altar for Installation. Officers, you have been selected to positions of great honor and trust. With the Commander, you will be responsible for the financial and material prosperity and interests of this Department and the members of this Encampment confidently expect that your discharge of the duties and responsibilities resting upon you will be conspicuous for zeal, ability, and good works. I trust that you appreciate the great confidence placed in you and that you remember that upon the manner in which you discharge the duties of your respective offices will depend very largely on the success or failure of the administration of your Department. Are you now willing to pledge solemnly to the faithful performance of your several duties?

All Officer Elect: I am.

Junior Vice Commander in Chief Bruce Frail: You will each raise your right hand, place your left hand on the Bible and repeat after me using your name where I do mine: I, all stating own name , having been regularly chosen as an Officer of the Department of Massachusetts Sons of Union Veterans of the Civil War, hereby renew the sacred obligation given at the time of my initiation, and in the presence of Almighty God and the members of this Encampment here assembled do furthermore solemnly and sincerely promise and declare that I will to the best of my ability in word and deed, and without fear or favor, faithfully honestly and impartially perform all the duties of the office upon which I am about to enter. So help me God. You may drop your hands. Encampment, attention.(One rap of gavel). Guide conduct the Officers to their respective stations, acting Officers vacating.

Guide Charles Lewis: Sir, your orders have been obeyed.

Junior Vice Commander in Chief Bruce Frail: Guide, conduct the Commander to this station.

Guide Charles Lewis: Sir, I have the honor to present the Commander of this Department of the Sons of Union Veterans of the Civil War.

Junior Vice Commander in Chief Bruce Frail: Commander, by the votes of the members of this Encampment you have been elected to the highest honor within their gift. Your election to this Honorable position is as evidence not only of their regard and appreciation of your work and ability as a Son of a Union Veteran of the Civil War, but it is an assurance that your conduct of the affairs of this Department will be characterized by faithful, earnest, and conscientious devotion to the responsibilities resting upon you. Grave trusts and grave cares await you, and to their faithful performance I now most solemnly direct you. (3 raps of gavel). As no work of this nature can be a success without the assistance of the Divine Provider, the Chaplain will ask His assistance and guidance.

Chaplain Dexter Bishop: Almighty God, our Heavenly Father, we humbly ask Your blessing on these Brothers assembled for Installation. Grant them Your wisdom that they may daily perform the duties of the office into which they are to be installed, with the knowledge that Thou art ever watching over them. Keep them in good health that they may not falter on the way. Bless them with Your great mercies that they might be competent to administer the many problems that will confront them. Bless their every action in Your Name through the mediation of your blessed Son Jesus Christ our Lord, Amen.

Junior Vice Commander in Chief Bruce Frail: Commander, your Officers are now at their respective stations, and I am about to place you in full control but first I give to your care the Charter of this Department. Prize it for the privileges it bestows and guard it sacredly for the filial heritage it represents. Next, I place in your care the Ritual of our Order and a copy of the Constitution and Regulations for the government of the Sons of Union Veterans of the Civil War, both of which I advise you to study with care to be true to its principles and faithful to its teachings. Lastly you will receive this gavel, the emblem of your authority. One rap calls the Encampment to order and seats the same when standing; two raps calls the officers to their feet; three raps calls up the entire Encampment. And now by the virtue of the authority invested in me as the Installing Officer of the Department of Massachusetts Sons of Union Veterans of the Civil War I hereby declare the Officers of this Department legally elected and installed and qualified to enter upon the discharge of their several duties for the term ending 2022 or until their successors are regularly elected, qualified and installed. Now I am pleased to present you with the badge of the Office of Department Commander. Commander, assume your Command. Be true to your vow, faithful to your trust, unflinching in your loyalty and rule with civility, impartiality and firmness, and may your administration be successful.

Commander William Naughton: We will now have Good of the Order.

Council Kevin Tucker: With the passing of Commander Chambers, we don't have contact with the folks down in Bourne and Memorial Day is coming up. So that needs to be put on the agenda to call the Cemetery or the VFW to find out the details for the ceremony. It is usually the Sunday before Memorial Day, and we usually march in that ceremony.

Commander William Naughton: Anything else for the good of the order? Brother Bishop.

Council Dexter Bishop: Over at Camp 5 I have been asked to provide information on General Lander to the Veterans Agent over in Salem where the general is buried. They are going to put a stone up for him and he wanted to know what was on the original stone because it was broken. We have been trying to find that information for them. So far, our information is we don't know. Sometime before Memorial Day this year they're going to have a stone installed and we have been volunteered to come over in uniform and take part in the installation. I will put out the word when the time comes for people to what will happen.

Commander William Naughton: Thank you. Anything else for the Good of the Order? Hearing nothing, there being no further business to come before this Encampment we will proceed to close. (3 raps of the gavel). You will give attention while the Chaplain asks the blessing of God on our deliberations.

Chaplain Dexter Bishop: Our Father in heaven, we pray You will deal with the events of this meeting as You deem proper and fitting. Please answer the heartfelt prayers of each one of us as permitted in Your perfect will. Preserve us in health, strength, and integrity while we remain here, and when our mission on earth is ended, take us to a better world. Amen.

Commander William Naughton: Brothers, we are now about to leave this Encampment to retire to our respective homes. Let us regulate our conduct so as to bring honor and credit upon the great patriotic organization we represent. May we be faithful to our vows, mindful of our duties and exhibit toward each other an unbroken fraternity, a tender charity, and an unswerving loyalty. I now declare the 139th Annual Encampment of the Department of Massachusetts Sons of Union Veterans of the Civil War duly closed.

2020-2021 Junior Vice Commander Report

Department of Massachusetts Sons of Union Veterans of the Civil War

March 27, 2021

The Junior Vice Commander had various email contacts with potential members throughout the year.

In February 2020 a John Ginsburg applied through National. The application package was sent to me and I forwarded it on to Camp 3188. Mr Ginsburg subsequently applied for Life Membership.

From November 12, 2020 there were several email exchanges with a Mr. Fernandez of Holbrook who was determined to apply directly to the National JVC intending apparently to be a Member at Large.

On March 15, 2021 National JVC Bruce Frail contacted me by phone regarding an application forwarded to him from National from an individual in Bolton, MA. On March 24 two applications were received from Brother Frail one from Michael Davison of Bolton and one from David Martin of Marstons Mills with documentation and checks. I responded by email to both Mr. Martin and Mr. Davison.

On March 21, 2021 Mr. Robert W. Carruth from North Attleborough contacted me via email with his application partially filled and all supporting documentation. His information was immediately forwarded to Camp 26. Robert's father is a member of the Davis Camp of Pittsburgh, Ohio. Their ancestor served from Massachusetts in the 3rd Heavy Artillery.

On March 23, 2021 I received an email from the SVC of the Department of California and the Pacific regarding Peter Dubois of Walpole who had sent an email to the JVC of that department in 2020 regarding joining SUVCW due to an ancestor who had belonged to a Camp in Hawaii. Unfortunately a computer glitch prevented a timely response and the current SVC of California and the Pacific forwarded the enquiry to me. I have sent an email to Mr. Dubois offering to facilitate his application to a camp in Massachusetts.

On March 24, 2021 an email from Commander Naughton included an enquiry about applying from Mr. Dick Moody of Danvers. I replied with an email outlining the application process and including the current Form 3 application with recommendations on the two nearest camps.

As of March 25 I intend to hold any further enquiries for the next Junior Vice Commander.

March 26, 2021

Commander Naughton,

All of the Department reports required by National since last Encampment have been submitted on time.

Since the last Encampment, no Camps were suspended for failure to submit the Annual Report. The current Department strength is 159 Brothers. Last year our Department strength was 153 Brothers.

Col Robert Gould Shaw Camp 54 was instituted bringing the total number of Camps to 11 .

Respectfully submitted,

Daniel W Murray, Secretary

March 26, 2021

Dear Commander Naugton,

As of March 24th, 2021, there is $18,388.66 in the checking account and $34,912.48 in the savings account.
The current value of the Trusts and CD's is $181,286.60. The current market value of the Wells Fargo fund is $847691.53, which is approximately a 9.1% increase over last year. The projected annual income from that account is now at $27,028 a $454 increase from last year.

Total assets for the Department as of March 31 are $1,082,249.47, which is an increase of $82,892.60 since last year.

According to the National Treasurer the IRS has revoked Camps Tift, Couch, Hartsuff, Bay State, and Satuit for failure to file 990s. Camp Shaw's EIN does not exist on the IRS website. He said he cannot list any of these camps as subordinates of the SUVCW. He also said the "Problem is with the original SS4 the camp filed. They did not list themselves as a non-profit organization and link to the SUVCW group #0429. Thus they do not appear on the Charity EIN list the IRS publishes. I will add them to my list I submit to the IRS. Hopefully, that will correct the error."

Respectfully Submitted,

Daniel Murray, Treasurer
Department of Massachusetts

Graves Registration Officer

Department of Massachusetts

Sons of Union Veterans of the Civil War

Report to the Encampment

March 2021

Since the previous Encampment and through the efforts of Brothers, their Camps and other interested citizens, 163 previously unlisted Union veterans have had the information about their service and their burial places recorded inn the National Graves Registration database.

At present there are 31,169 burial locations of Massachusetts CW soldiers, Sailors and Marines recorded and available for family historians, genealogists, and other interested parties on that database. This number represents a great deal of work by our Brothers and others through the years and is a tribute to their efforts to keep alive the memories of the boys in blue. There is still much work to be done however when one realizes that 102,252 men served in Massachusetts units or in Federal service credited to Massachusetts.

Last year, Past Department Commander, Daniel Murray was able to procure a number of "Veteran 1861-1865" grave markers; there are still about 75 available from this order, and if the current budget is approved, more will be ordered and available.

Respectfully submitted,

Bill Naughton

PATRIOTIC INSTUCTOR REPORT

FOR THE MASS. DEPT. ENCAMPMENT

Camp Patriotic Instructor reports are due on April 1st. Last year I gotReports from 9 of our 10 camps. This year I've received 3 reports from our 11 camps (25 50 104). We need a better way to contact our various camps, the listing on the web site is too out of date and we need something to replace the Yahoo list (List serv? Slack? Discord?)
I need to file the department PI form 41 by June 1st. Form 41 should be sent to KenLondon@comcast.net in PDF format. The form can be found here: http://www.suvcw.org/wp-content/uploads/2018/03/Form-40-Jan2017-Camp-PI-Annual-Report.pdf

It's important for camps to file form 40 so that your camp gets credit for their hard work over the past year. I need form 40 so that I cas submit form 41 to national. Your co-operation would be greatly appreciated.
Please refer to this general order http://www.suvcw.org/wp-content/uploads/2017/01/General-Order-No.-13.pdf Note special note from national PI.

I know this has been a challenging year do to COVID 19. This is what the National PatrioticInstructor reported: "Hi Br. London, Yes, all camps and departments should still be filling out these forms regardless of the lack of activities. Some camps and departments have altered their approach this year to continue on our efforts to preserve the memory of the boys in blue (zoom meetings with groups, flagging graves while socially distancing, wearing masks while at ceremonies etc). In FCL,
Br. Ben. "

I would like to continue being the Department Patriotic Instructor in the coming year.

Ken London

Yours In Fraternity Charity and Loyalty
Ken London
Past Commander Camp No.104

Secretary/Treasurer Camp No. 104
Patriotic Instructor Camp #104
Patriotic Instructor Dept. of Mass.
Sons of Union Veterans of the Civil War

SONS OF UNION VETERANS OF THE CIVIL WAR

Department of Massachusetts
GAR Highway Officer Report

There was no sign when you enter Massachusetts on 6E from Rhode Island.

On 6 East, I was able to locate 11 GAR Memorial Highway markers, including the sign in Provincetown marking the Eastern end of the highway.

On 6 West, I was able to locate 12 GAR Memorial Highway markers, including the sign in Provincetown marking the Eastern beginning of the highway. The additional sign on 6 West is on the Sagamore Bridge.

Several of the signs are not easy to spot as they are behind poles or foliage. A few towns have markers for both directions on the same side or in the center of the highway, making it harder to spot them unless you are looking for them.

Two towns have markers memorializing the highway for other groups.

Fairhaven has signs indicating it is Fairhaven Firefighters Memorial Highway.

Barnstable has signs indicating it is the Korean War Veterans Highway.

These are both worthy groups and I do not believe we should fight to remove the signs that they have put up.

Submitted March 27, 2021

In Fraternity, Charity and Loyalty,

George Maple, PDC

Department of Massachusetts, Sons of Union Veterans of the Civil War
2021 Annual Encampment
Report on the Clarion Call

Clarion Call Editor; Roderick Fraser, Col Robert Gould Shaw Camp No. 54

The Clarion Call was sent out 4 times, on-time each quarter.

We have emails for only 64 brothers in the Department.

The Department Commander asked all Brothers to bring in one new member and instructed the names of new members and their sponsors to be listed in the Clarion Call. No names were submitted.

Submitted
In Fraternity, Charity and Loyalty

R J Fraser Jr

Roderick J Fraser Jr.

Willie Grout Camp 25 SUVCW

Commander's Report for 2021

Delivered March 27, 2021

The past year has been a mixed one for Willie Grout Camp 25. In terms of our roster we had one loss to date and gained two members through initiation. Our roster now stands at 33 with 30 Members and 3 Associates.

Long time member and Past Camp Commander Peter N. Rotando passed away on March 21, 2021.

Our year was affected by the pandemic along with all of our fellow camps however we made the best of it sometimes meeting with proper distancing at Hope and Rural cemeteries and otherwise online.

One brother received the ROTC award.

Two brothers used D2 cleaner at the GAR lot at Hope cemetery. Nine brothers participated in flagging Civil War graves at Hope Cemetery on May 16th with other brothers flagging at Rural and St. John cemeteries.

The Camp held Memorial Day observances at Hope and Rural Cemeteries with 9 brothers attending.

Three brothers are now serving in the United States Army, New Hampshire Army National Guard and United States Marine Corps.

Commander Sargent has been posting biographies of Marlborough, MA Civil War veterans to the city's Face Book page and was contacted by a relative of one of the veterans.

The Camp held meetings at Hope Cemetery in September and Rural Cemetery in October and via Zoom since then.

The Camp is planning to flag Worcester cemeteries as usual and to make at least one camp outing in addition to our normal Memorial Day observances.

All camp reports filed on time

SUVCW Camp 26

From: MICHAEL RICE (merstone78@comcast.net)

To: d_lmurray@yahoo.com; Jdupre5762@aol.com; van.jabagjorian@gmail.com; suvcw.camp26@gmail.com

Date: Friday, March 12, 2021, 01:08 PM EST

Brothers,

I hope this email finds you and your families in good health and do apologize in advance for the long winded email below.

I am writing to you to advise that Camp 26 continues to struggle with both membership and overall viability. The Camp continues holding monthly meetings virtually and support the Department and Community where and when we are able. However it has become clear to the Camp Brothers and me that we simply do not have the numbers to adequately serve either.

Compounding our circumstances, within the last year, 2 of our long term Brothers Charlie Barton and Michael Hurley have passed away. In addition to the deep personal loss of our Brothers we also lost their institutional and vast wealth of Civil War and community knowledge. Part of that gap, was a failure to file with the IRS e postcard by Brother Barton several years ago resulting in the loss of our 990 tax exempt status.

Our roster is currently down to 4 Brothers Van Jabagjorian, Chris Cox, Wendell Presbrey and me. Brother Presbrey is active and he is able to share in conversation and correspondence with us. He is also currently under the care of the VA and limited in his ability to join us outside of those confines.

Although we do have a few prospects, our recruitment efforts have stalled. In the Covid world, our candidates' attentions have been and remain focused on their personal and family needs and concerns. Follow ups with some candidates are now going unanswered.

These circumstances have edged us back to the options that you, and Brother Dexter Bishop reviewed with us in February 2019. Accordingly, during our February meeting there was consensus that we confirm with you the options and related processes we have as a Camp.

Our recollections and notes indicate the following options were available.

1. Leave as-is (bylaws update required) - This is the option we chose in February 2019.
2. Become camp at large (bylaws update and change required)
3. Move it to another camp
4. Fold the camp

We would rather not fold the Camp but are all open to a better understanding of and further discussion on options 2 and 3. From there, we will reach a consensus within the Camp and move forward with the Department to set things in place.

Looking for your thoughts and perhaps getting together with you and others on a conference call or Zoom Meeting at your mutual convenience.

Our next meeting is set for March 20th.

In Fraternity, Charity and Loyalty.

Mike Rice, Commander
General D.N. Couch Camp 26 SUVCW

508-944-6743

SONS OF UNION VETERANS OF THE CIVIL WAR

SONS OF UNION VETERANS OF TIIE CIVIL WAR

DEPARTMENT OF MASSACHUSETTS

INCORPORTATED BY ACT OF 83RD CONGRESS

PUBLIC LAW 605 AUG. 20, 1954

L.A. TIFFT CAMP #15

SPRINGFIELD, MASS

Department Eagle Scout Coordinator

In the past year the pandemic has affected many organizations and the Boy Scouts have been no exception. In the past year I have communicated with local leaders and they had explained the challenges they have had to face to continue to meet and hold activities. In addition, I received no applications for certificates for Eagle Scouts and any Eagle Court of Honor's I was made aware of were postponed indefinitely.

Respectfully Submitted

In Fraternity, Charity and Loyalty

Iain K Knight

Colonel Robert Gould Shaw Camp # 54
Sons of Union Veterans of the Civil War
Department of Massachusetts
% Roderick J Fraser Jr
Camp Secretary
162 Fiat Ave., Cranston, RI 02910

To: Commander, Department of Massachusetts sons of Union Veterans of the Civil War

Subj: Col. Robert Gould Shaw Camp 54 Annual Report

The Col. Robert Gould Shaw Camp was established and chartered in October of 2020. The Department Organizers were Brothers Kevin Tucker, PDC, and Dexter Bishop, PDC. The elected officers are as follows:

Camp Commander: Rev. Dr. Peter Preble
Camp Secretary: Brother Roderick Fraser
Camp Treasurer: Brother Donald Denning
Camp Senior vice Commander: Kevin Tucker
Camp Junior Vice Commander: Todd Bryda

Officers were subsequently installed by then acting Commander William Naughton on 11 Feb 2021.

Brothers of Camp 54 held a Veterans Day Ceremony at the General Charles Russel Lowell GAR Cemetery Plot at the Mount Hope Cemetery in Boston. Participating in the ceremony were Camp Commander Rev. Peter Preble, Kevin Tucker, and Roderick Fraser. Flowers were laid at the GAR plot monument and later, at the grave of General Lowell.

Brothers of Camp 54 held a ceremony at the General Charles Russel Lowell GAR Cemetery Plot at the Mount Hope Cemetery in Boston. Participating in the ceremony were Camp Commander Rev. Peter Preble, Kevin Tucker, and Roderick Fraser. Following the ceremony, the brothers visited the city of Boston Civil War Veterans plot to remember the soldiers and sailors buried there. Additionally, they placed a veteran flag holder at the grave of Suzy Taylor, the first African American US Army nurse.

The headstone of Thomas B. Francis, a US Navy veteran of the Civil War who is buried in the GAR veterans plot had, at some point in the past, been damaged beyond repair. Brothers of Camp 54 petitioned the US Veterans Administration for a new headstone with the assistance of Brother Bruce Frail of Rhode Island. The request was approved and the new headstone was

shipped to the cemetery for installation. At some point in 2021, COVID restrictions permitted, we will hold a dedication ceremony. Landsman Francis served aboard USS Kennebec and USS Circassian from 1863 - 1865.

Submitted,
In Fraternity, Charity, and Loyalty,

Roderick Fraser
Camp Secretary

Peter Preble
Camp Commander

Department of Massachusetts, Sons of Union Veterans of the Civil War
2021 Annual Encampment
Report on the Susie Taylor Memorial

Project manager; Roderick Fraser, General Frederick Lander Camp No. 5

The manufacturing of the Suzie Taylor memorial is complete. The total cost was $8785.63. This included putting Suzie Taylor's name on her husband's headstone. The monument is in place.

The Department raised $9,786.00 in total for the project as shown in the following table:

Payment Date	From	Amount
5/31/19	SUVCW	$2,000.00
9/20/19	Dept of MA	$2,875.00
11/21/19	Donors	$700.00
1/24/2020	MHSM	$2,221.00
	AM legion Aux	$250.00
3/30/2020	SHRAB Grant	$1,740.00
Total		**$9,786.00**

Because of the COVID 19 restrictions, we were not able to schedule a dedication ceremony.

We have $1,000.37 remaining in the budget that we can spend on a dedication ceremony.

I request approval to use the $1,000.37 to fund a dedication ceremony this year when COVID restrictions and the cemetery allow.

Submitted
In Fraternity, Charity, and Loyalty
R J Fraser Jr
Roderick J Fraser Jr.

DEPARTMENT OFFICERS ROLL CALL

March 27, 2021

Commander	William Naughton	
Senior Vice Commander	John Dupre	
Junior Vice Commander	vacant	
Council 1	Kevin P Tucker	
Council 2	Dexter A Bishop	
Council 3	George E Maple	ABSENT
Secretary/ Treasurer	Daniel W Murray	
Patriotic Instructor	Kenneth London	ABSENT
Chaplain	Peter Preble	ABSENT
Historian	Peter Preble	ABSENT
Color Bearer	Edward Knight	ABSENT
Guard	vacant	
Guide	Charles Lewis	
Counselor	Kevin P Tucker	
Civil War Memorial Officer	vacant	
Graves Registration Officer	William Naughton	
Eagle Scout Award Officer	Iain Knight	ABSENT
ROTC Officer	Albert Smith	
GAR Highway Officer	George Maple	ABSENT
Department Organizer	vacant	
Signals Officer	Jack T Manning	ABSENT
Newsletter Editor	Roderick Fraser	

139th Department of Massachusetts Annual Encampment

Registration

Dexter Bishop	
Richard Cultrera	
John Dupre	
Roderick Fraser	
Charles Lewis	
Daniel Murray	
William Naughton	
Richard NIchols	
Edward Norris	
Albert Smith	
Paul Smith	
Kevin Tucker	

Department of Massachusetts
Proposed Budget 2021-2022

Dept. Delegate Travel to National Encampment	**$3,500**	* An effort to make travel to National Encampment more affordable
Remembrance Day Trip	**$3,500**	* Increases in lodging rates have made it difficult for people to afford
Cemetery Flag Holders	**$2,000**	* New Civil War Veteran markers are available and need to be purchased for backlogs
Dept. Colors Maintenance & Equipment	**$300**	
Good of the Order	**$6,450**	

Chelsea Soldiers Home	*$2,500*
Holyoke Soldiers Home	*$500*
Eagle Scout Awards	*$150*
ROTC Awards	*$150*
Headstone Placement and Cleaning	*$1,250*
Recruiting	*$700*
Geneology Research	*$200*
Other Good of the Order	*$500*
Bourne Ceremony	*$500*
Total Good of the Order	*$6,450*

Podcasts	**$150**	
Wreaths Across America Sponsorship	**$255**	
Miscellaneous	**$1,000**	
2021-22 Dept. Projects	**$7,000**	* One-time funding of Department and Camp projects from unused 2020 revenues
TOTAL DEPARTMENT EXPENSES	**$39,630**	

Department of Massachusetts
Proposed Budget 2021-2022
Prepared by the Department of Massachusetts Council

CATEGORY		AMT. PROPOSED	AMT. PASSED
Dept. Depot Rent		**$1,500**	
Lynn GAR Rent		**$1,000**	
Dept. Web Site Hosting		**$175**	
Dept. Encampment		**$3,000**	
Dept. Officers Meetings		**$1,000**	
Lincoln Birthday Brunch		**$500**	
Benjamin Butler Ceremony		**$100**	
Other Dept. Sponsored Events		**$1,000**	
Dept. Secretary Office		**$500**	
Dept. Treasurer Office		**$2,900**	
Annual CPA Review	*$2,050*		
Office Supplies	*$350*		
Tax Form Preparation	*$500*		
Total Dept. Treasurer Office	*$2,900*		
Dept. Officers Bond		**$300**	
Dept. Officers Travel		**$3,500**	
Dept. Commander	*$1,500*		
Dept. SVC	*$500*		
Dept. JVC	*$500*		
Dept. Secretary	*$500*		
Dept. Treasurer	*$250*		
Dept. Chaplain	*$250*		
Total Dept. Officers Travel	*$3,500*		

REASON FOR INCREASE

* Rockland GAR Hall has requested an increase to keep up with maintenance

* The Department has had to account for shortfalls over the past several years

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

FINANCIAL STATEMENTS-CASH BASIS
WITH
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

Table of Contents

	Page
Independent Accountant's Review Report	1-2
Financial Statements:	
Statements of Assets, Liabilities, and Net Assets - Cash Basis	3
Statements of Revenues, Expenses, and Other Changes in Net Assets - Cash Basis	4-5
Notes to Financial Statements	6-12

MARK S. MUELLER

CERTIFIED PUBLIC ACCOUNTANT

1205 Central Street - Leominster, Massachusetts 01453
(978) 751-8040
Fax (978) 751-8285

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Sons of Union Veterans of
the Civil War Mass Dept
Brentwood, NH 03833-6206

We have reviewed the accompanying financial statements of SONS OF UNION VETERANS OF THE CIVIL WAR MASS DEPT (a non-profit organization), which comprise the statements of assets, liabilities, and net assets - cash basis as of March 31, 2021 and 2020, and the related statements of revenues, expenses, and other changes in net assets - cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting priciples generally accepted in the United States of America. Our conclusion is not modified with repect to this matter.

Sincerely,

Mark S. Mueller CPA
September 9, 2021

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS

MARCH 31,

ASSETS

	2021	2020
Assets:		
Cash and Cash Equivalents	$ 51,189	$ 46,911
Certificates of Deposit	39,159	39,030
Investments at Fair Market Value	868,305	710,243
Certificates of Deposit - Restricted	142,286	142,337
Refundable Federal Withholding Tax	110	116
Total Assets	$ 1,101,049	$ 938,637

LIABILITIES & NET ASSETS

Net Assets:		
Without Donor Restrictions	$ 958,763	$ 796,300
With Donor Restrictions	142,286	142,337
Total Net Assets	1,101,049	938,637
Total Liabilities & Net Assets	$ 1,101,049	$ 938,637

(See Accompanying Notes and Independent Accountant's Review Report)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS - CASH BASIS

YEAR ENDED MARCH 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Membership Fees	$ 3,570	$ -	$ 3,570
Donations	2,108	-	2,108
Dividend and Interest Income	26,755	1,176	27,931
Unrealized Gain (Loss) on Investments	158,667	-	158,667
Total Revenues and Gains	191,100	1,176	192,276
Net Assets Released from Restrictions	1,227	(1,227)	-
Total Support, Revenue, and Gains	192,327	(51)	192,276
Program Expenses:			
National Membership Fees	3,486	-	3,486
Encampment Expense	1,047	-	1,047
Good of the Order	9,195	-	9,195
Rememberance Day	2,500	-	2,500
Flag Holder Expense	4,012	-	4,012
Travel	1,650	-	1,650
Meetings	493	-	493
Miscellaneous	1,313	-	1,313
Total Program Expenses	23,696	-	23,696
Management and General			
Rent	2,000	-	2,000
Insurance	247	-	247
Office Expense	1,296	-	1,296
Professional Fees	2,625	-	2,625
Total Management and General Expense	6,168	-	6,168
Total Expenses	29,864	-	29,864
Change in Net Assets	162,463	(51)	162,412
Net Assets Beginning of Year	796,300	142,337	938,637
Net Assets End of Year	$ 958,763	$ 142,286	$ 1,101,049

(See Accompanying Notes and Independent Accountant's Review Report)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS - CASH BASIS

YEAR ENDED MARCH 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Membership Fees	$ 5,847	$ -	$ 5,847
Donations	1,481	-	1,481
Dividend and Interest Income	25,934	1,772	27,706
Unrealized Gain (Loss) on Investments	(140,191)	-	(140,191)
Total Revenues and Gains	(106,929)	1,772	(105,157)
Net Assets Released from Restrictions	1,422	(1,422)	-
Total Support, Revenue, and Gains	(105,507)	350	(105,157)
Program Expenses:			
National Membership Fees	3,285	-	3,285
Encampment Expense	1,980	-	1,980
Good of the Order	7,786	-	7,786
Rememberance Day	3,553	-	3,553
Flag Holder Expense	1,500	-	1,500
Travel	5,461	-	5,461
Meetings	1,790	-	1,790
Miscellaneous	1,257	-	1,257
Total Program Expenses	26,612	-	26,612
Management and General			
Rent	-	-	-
Insurance	494	-	494
Office Expense	1,751	-	1,751
Professional Fees	2,625	-	2,625
Total Management and General Expenses	4,870	-	4,870
Total Expenses	31,482	-	31,482
Change in Net Assets	(136,989)	350	(136,639)
Net Assets Beginning of Year	933,289	141,987	1,075,276
Net Assets End of Year	$ 796,300	$ 142,337	$ 938,637

(See Accompanying Notes and Independent Accountants Review Report)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

1. Nature of Activities and Significant Accounting Policies

a) Nature of Activities:

The Organization was formed in 1881 and declared to be incorporated and domiciled in the District of Columbia. The Organization's purpose is to perpetuate the memory of the Grand Army of the Republic and the men who saved the Union from 1861 to 1865 through preserving and making available for research documents and records pertaining to its members. Other activities include honoring all those who served our country patriotically and teaching patriotism and duties of citizenship.

b) Basis of Presentation:

The accompanying financial statements have been prepared on the cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Net assets, revenues, expenses, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time or are maintained in perpetuity. When a restriction expires, restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

1. Nature of Activities and Significant Accounting Policies (Continued)

c) New Accounting Prounouncements

In June 2018, the FASB issued ASU No. 2018-08 - Not-for Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new guidance applies to all entities that receive or make contributions. The ASU includes specific criteria to consider when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU No. 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional, which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The Organization adopted this standard prospectively for contributions received for the fiscal year ended March 31, 2020. The Organization does not make significant contributions and the impact of ASU No. 2018-08 related to contributions made is not expected to be material to the financial statements or disclosures.

d) Cash and Cash Equivalents:

Cash and cash equivalents consist primarily of demand deposit accounts and certificates of deposit with maturities of 3 months or less. Cash and cash equivalents are stated at cost, which approximates market value.

e) Contributions:

Contributions, including unconditional pledges, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Pledges are recognized when the conditions on which they depend are substantially met. Donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Contributions of investments are recorded at the fair market value at the date of the gift.

f) Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair market value in the statements of financial position.

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

1. Nature of Activities and Significant Accounting Policies (Continued)

g) Income Taxes:

The Organization is exempt from federal tax under Section 501(c)(4) of the Internal Revenue Code. It is also exempt from state and local income taxes.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain tax position that is more likely not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization and has concluded that as of March 31, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Organization files information returns in the U.S. Federal jurisdiction. With few exceptions, the Organization is no longer subject to U.S. Federal information return examinations by tax authorities for years before 2018.

i) Concentrations of Credit Risk:

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and certificates of deposit. The Organization maintains its cash in bank deposit accounts, the balances of which, at times may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At March 31, 2021 and 2020, the Organization did not have deposits in excess of FDIC insured limits. The Organization has not experienced any losses in such accounts.

2. Cash and Cash Equivalents

Cash and cash equivalents consist of the following:

	2021	2020
Cash	$ 51,189	$ 46,911
Total	$ 51,189	$ 46,911

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

3. Availability of Financial Assets

The Organizations financial assets available within one year of the balance sheet date for expenditures were as follows at March 31:

	2021	2020
Cash and Cash Equivalents	$ 51,189	$ 46,911
Certificates of Deposit	39,159	39,030
Investments at Fair Market Value	868,305	710,243
Financial Assets available to meet cash Needs for general expenditures within one year	$ 958,653	$ 796,184

4. Fair Value Measurements:

ASC 820-10-50, *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820-10-50 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

4. Fair Value Measurements(continued):

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Assets at Fair Values as of March 31, 2021.

	Level 1	Level 2	Level 3	Total
Publicly Traded Securitieis	$ 868,305	$ -	$ -	$ 868,305

The following schedule summarizes the investment return and its classification in the statement of activities.

	March 31, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Dividend and Interest Income	$ 26,652	$ -	$ 26,652
Realized Gains and Losses On Investments	-	-	-
Unrealized Gains and Losses On Investments	158,667	-	158,667
	$ 185,319	$ -	$ 185,319

Assets at Fair Values as of March 31, 2020.

	Level 1	Level 2	Level 3	Total
Publicly Traded Securities	$ 710,243	$ -	$ -	$ 710,243

The following schedule summarizes the investment return and its classification in the statement of activities.

	March 31, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Dividend and Interest Income	$ 25,703	$ -	$ 25,703
Unrealized Gains and Losses On Investments	(140,191)	-	(140,191)
	$ (114,488)	$ -	$ (114,488)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

4. Method Used for Allocation of Expenses Among Program and Management and General Expenses

Expenses in the statements of revenue, expenses, and other changes in net assets are listed by their function. The organization has not allocated any expenditures between functions for the years ending March 31, 2021 and 2020.

5. Net Assets with Donor Restrictions:

Permanently Restricted Net Assets are for the following purposes:

	2021	2020
Arnold William Copenhagen Fund Investments in perpetuity, income available to the post for relief work and the decoration of graves of veterans of the Civil War.	$ 47,090	$ 47,126
Margaretha Myers Fund Investments in perpetuity, income available to provide proper care of lot# 814 Hyacinth, Mount Auburn Cemetery, Cambridge, Massachusetts.	14,090	14,090
Charles F. Ellis Fund Investments in perpetuity, income available to carry on the charitable, benevolent, educational, and patriotic work of Camp 81 including proper observance of Memorial Day, and other patriotic anniversaries.	17,292	17,304
George C. Marshall Fund Investments in perpetuity, income available to carry on the charitable, benevolent, educational,and patriotic work of the Camp including the proper observance of Memorial Day and other patriotic anniversaries.	14,006	14,010
Robert & Ethel Wood Fund Investments in perpetuity income available to place a wreath at each Christmas season on the graves of Robert and Ethel Wood, Cedar Grove Cemetery, Lot# 3298 Dorchester, Massachusetts.	27,045	27,045
Loring Fund	22,763	22,762
	$ 142,286	$ 142,337

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2021 AND 2020

7. Evaluation of Subsequent Events

The Organization has evaluated subsequent events through September 9, 2021, the date which the financial statements were available to be issued.

The coronavirus (COVID-19) pandemic has developed rapidly in 2020, with a significant number of cases globally. Measures taken by various governments to contain the virus have significantly affected economic activity. The NCLT has taken a number of measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for our people, social distancing, and the ability to work from home.

At this stage, the impact on the Organization and operations has not been significant to date and we expect this to remain the case. We will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our organization's mission in the best and safest way possible without jeopardizing the health of our people.

We also refer to note 3 Availability of Financial Assets, which shows a significant amount of assets available within in one year to meet financial obligations of the Organization.